

AMENDMENTS TO THE SPECIFICATION

Please amend the specification as follows:

Please replace paragraph [0014] beginning on page 4 with the following amended paragraph:

[0014] Therefore, even if heat-treatment of the reflow soldering process and the like is conducted, generation of crystalline niobium oxide with a decreased electrical insulation in the second dielectric layer located on the cathode side (the face side) is restrained, so that a decrease in the electrical insulation of the dielectric layer on the face side is prevented. Further, volume change in accordance with crystallization of niobium oxide is suppressed, and therefore, an occurrence of a crack on the surface of the dielectric layer is restrained. Thus, the aforesaid second dielectric layer functions as a surface protective layer of the dielectric layer. As a consequence of restraint of the crack on the surface of the dielectric layer as described above, the crack extending to the inside of the dielectric layer is also restrained and a short circuit between the ~~[[abode]]~~ anode and the cathode is suppressed.

Please replace paragraph [0044] beginning on page 15 with the following amended paragraph:

[0044] Thus, crystallization of niobium oxide in the second dielectric layer 22 is restrained and occurrence of a crack on the surface of the second dielectric layer 22 is prevented. As a consequence, the crack extending to the inside of the dielectric layer 2 is also restrained and a short circuit between the ~~[[abode]]~~ anode 1 and the cathode 4 is suppressed.

Please replace paragraph [0050] beginning on page 17 with the following amended paragraph:

[0050] Further, as the crystallization of niobium oxide in the dielectric layer 2 is restrained, the occurrence of the crack on the surface of the dielectric layer 2 is prevented. Therefore, the crack extending to the inside of the dielectric layer 2 is also prevented and the short circuit between the ~~[[abode]]~~ anode 1 and the cathode 4 is suppressed.

Please replace paragraph [0054] beginning on page 18 with the following amended paragraph:

[0054] Further, in the cases where the anode 1 of niobium is anodized in the first aqueous solution containing fluoride ion, the fluoride ion dissolves the surface of the anode 1 of niobium and uneven shapes are formed on the surface of the anode 1. As a consequence, the surface area of the anode 1 is increased and the capacitance of the solid electrolytic capacitor 100 is increased, so that the equivalent series resistance (ESR) in high frequency regions ~~[[ESR]]~~ is reduced.